

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

EDWARD T. KENNEDY,

Plaintiff,

v.

COMMISSIONER DEPARTMENT OF THE
TREASURY INTERNAL REVENUE
SERVICE, *et al.*,

Defendants.

Case No. 5:18-cv-00257-JFL

**UNITED STATES' RESPONSE IN OPPOSITION TO
PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT,
PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT 3,
PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT WITH LAWFUL MONEY,
AND PLAINTIFF'S MOTION TO ORDER DEFENDANTS TO CEASE AND DESIST**

Plaintiff has failed to demonstrate that this Court has jurisdiction over his claims.

Nonetheless, Plaintiff has filed an additional two motions for summary judgment in which he alleges that he is entitled to judgment as a matter of law on his claim for intentional infliction of emotional distress. (Dkt. Nos. 17 and 18).¹ Further, Plaintiff has filed an additional Motion, which is presumably intended to be yet another motion for summary judgment seeking, among other things, an injunction prohibiting the Internal Revenue Service from collecting Plaintiff's tax liabilities. (Dkt. No. 19). All of these motions are without merit and should be denied.

¹ Plaintiff additionally faxed an additional Motion for Summary dated May 14, 2018, to the undersigned counsel, but it does not appear this Motion has actually been filed. Nonetheless, because all of the arguments made in that Motion are similar to Plaintiff's Motion for Summary Judgment 3 and Plaintiff's Motion for Summary Judgment with Lawful Money, the United States will cumulatively answer all of Plaintiff's Motions for Summary Judgments in this Response.

Because Plaintiff has failed to allege a waiver of sovereign immunity that would give this Court jurisdiction in the first place, the Court should not reach the merits of Plaintiff's claims. However, even if the Court does reach the merits, Plaintiff's Motions should be denied because Plaintiff fails to demonstrate that there is no genuine dispute as to any material fact, and that he is entitled to judgment as a matter of law.

WHEREFORE, the United States requests that the Court summarily deny all Plaintiff's Motions for Summary Judgment.

Date: May 24, 2018

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Principal Deputy Assistant Attorney General

s/ Catriona M. Coppler
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CERTIFICATE OF SERVICE

I hereby certify that on May 24, 2018, I electronically filed the foregoing document and attachments with the Clerk of Court using the CM/ECF system, and sent via first-class mail to the following:

EDWARD T. KENNEDY
401 Tillage Rd.
Breinigsville, PA 18031

s/ Catriona M. Coppler _____
CATRIONA M. COPPLER
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